Form **8453-F**

Department of the Treasury
Internal Revenue Service

U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

For calendar year 2005, or fiscal year beginning ____________, 2005, and ending ____________, 20____

► See instructions on back.

OMB No. 1545-0967

2005

Name of estate or trust | **Employer identification number**

Name and title of fiduciary | Pooled mortgage account: (see instructions) ☐ Bought ☐ Sold Date:

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	
4	Total tax (Form 1041, line 23)	4	
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	

Part II Declaration of Fiduciary

6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2005 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the Internal Revenue Service, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter. I also consent to the IRS' sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.

Sign Here ► Signature of fiduciary or officer representing fiduciary ► Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in **Pub. 1437,** Procedures for the 1041 *e-file* Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2005. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Use Only				
ERO's signature ►	Date	Check if also paid preparer ► ☐	Check if self-employed ► ☐	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ►			EIN ►	Phone no. ( )

Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only			
Preparer's signature ►	Date	Check if self-employed ► ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ►		EIN ►	Phone no. ( )

Purpose of Form

Use Form 8453-F to:

- Authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts;
- Serve as a transmittal for any accompanying paper schedules or statements;
- Authorize the electronic filer to transmit via a third-party transmitter; and
- Authorize an electronic funds withdrawal for payment of federal taxes owed.

Caution: *A tax return is not considered filed unless it is signed. Form 8453-F is the signature document that completes the filing of the Form(s) 1041 filed electronically.*

Who Must File

Every estate or trust filing a 2005 Form 1041 electronically must file a signed Form 8453-F.

Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return. The signer must attach a multiple-return information listing according to the instructions in Pub. 1437, Procedures for the 1041 *e-file* Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2005. The information listing must include the estate's or trust's employer identification number (EIN), the name control of each estate or trust, the tax period for the estate or trust and the information shown on lines 1 through 5 for each return. Do not enter totals from multiple returns on lines 1 through 5. For information about the name control for an estate or trust, see Pub. 1438, File Specifications, Validation Criteria and Record Layouts for the Form 1041, e-file Program, U.S. Income Tax Return for Estates and Trusts for Tax Year 2005.

Where To File

Internal Revenue Service
Mail Stop 6052
Ogden, UT 84201

When To File

An estate or trust must file its income tax return by the 15th day of the 4th month following the close of its tax year. This filing date also applies to returns filed electronically. For returns filed electronically, the transmitter must send the signed Form 8453-F within 3 business days after the electronic transmission has been accepted.

Pooled Mortgage Account

If you bought a pooled mortgage account during the year and still have that pool at the end of the tax year, check the "Bought" box and enter the date of purchase. If you sold a pooled mortgage account that was purchased during this, or a previous, tax year, check the "Sold" box and enter the date of sale. If you neither bought nor sold a pooled mortgage account, skip this item.

Line 5

Payment of Tax Due (shown on line 27 of Form 1041 and reported on line 5 of this return) can be made by EFTPS, ACH electronic funds withdrawal (direct debit), or check or money order. If the payment is by ACH electronic funds withdrawal (direct debit), be sure to check the box on line 6. If payment is by check or money order, see Pub. 1437 for additional information.

Line 6

Check the box only if you choose to pay the tax due by ACH electronic funds withdrawal (direct debit). Otherwise, leave the box blank.

Declaration of Electronic Return Originator (ERO) and Paid Preparer

The ERO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-F, for fiduciaries who wish to have the return of the estate or trust electronically filed. The ERO's signature is required by the IRS.

A paid preparer who is not also the ERO must sign Form 8453-F in the space for *Paid Preparer's Use Only*. A paid preparer who is also the ERO should instead check the box in the *ERO's Use Only* section labeled "Check if also paid preparer."

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires return preparers to provide their identifying numbers on the return.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	4 min.
Preparing the form	21 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8453-F to this address. Instead, see *Where To File* on this page.